

Exhibit J



ROUTE COMPENSATION

BASE AND COMMISSION ACCOUNTING (BCOM)



D001084





AGENDA & GOALS

- ☐ ***Sales-to-Paycheck***
 - Sales Accounting Process
 - Hewitt Process

 - ☐ ***GL Posting***
 - Posting to GL
 - Base JE

 - ☐ ***Process Exceptions***
 - Combo Swings
 - Wk 1Base JE

 - ☐ ***Performance Drivers***
 - Manual Items
 - Sales Accounting Adjustments
 - Volume/Mix
 - Vacancy
-

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BASE/COMMISSION (BCOM) CYCLE

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SHARED COMPENSATION PROCESS

Sales Accounting & Hewitt share processing of payroll



SLS Accounting

HEWITT (PEOPLE)

Job Code

Guarantee

Non-Sales Pay Items

- VROT

- RE Bonus

- EDP

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SALES-TO-PAYCHECK

Sales Accounting and Hewitt share the processing of earnings from sales to employee paycheck.

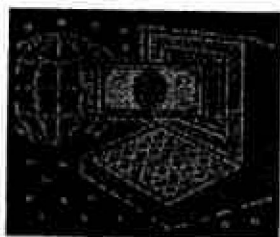


Sales

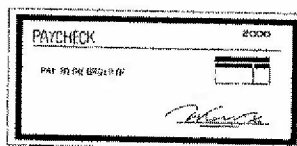


Base & Commissions

*put together
Earnings Statement*



**Guarantee & other
Payroll items**



Paycheck

*Hewitt -
adds non-
sales pay
items
issues
Paycheck*

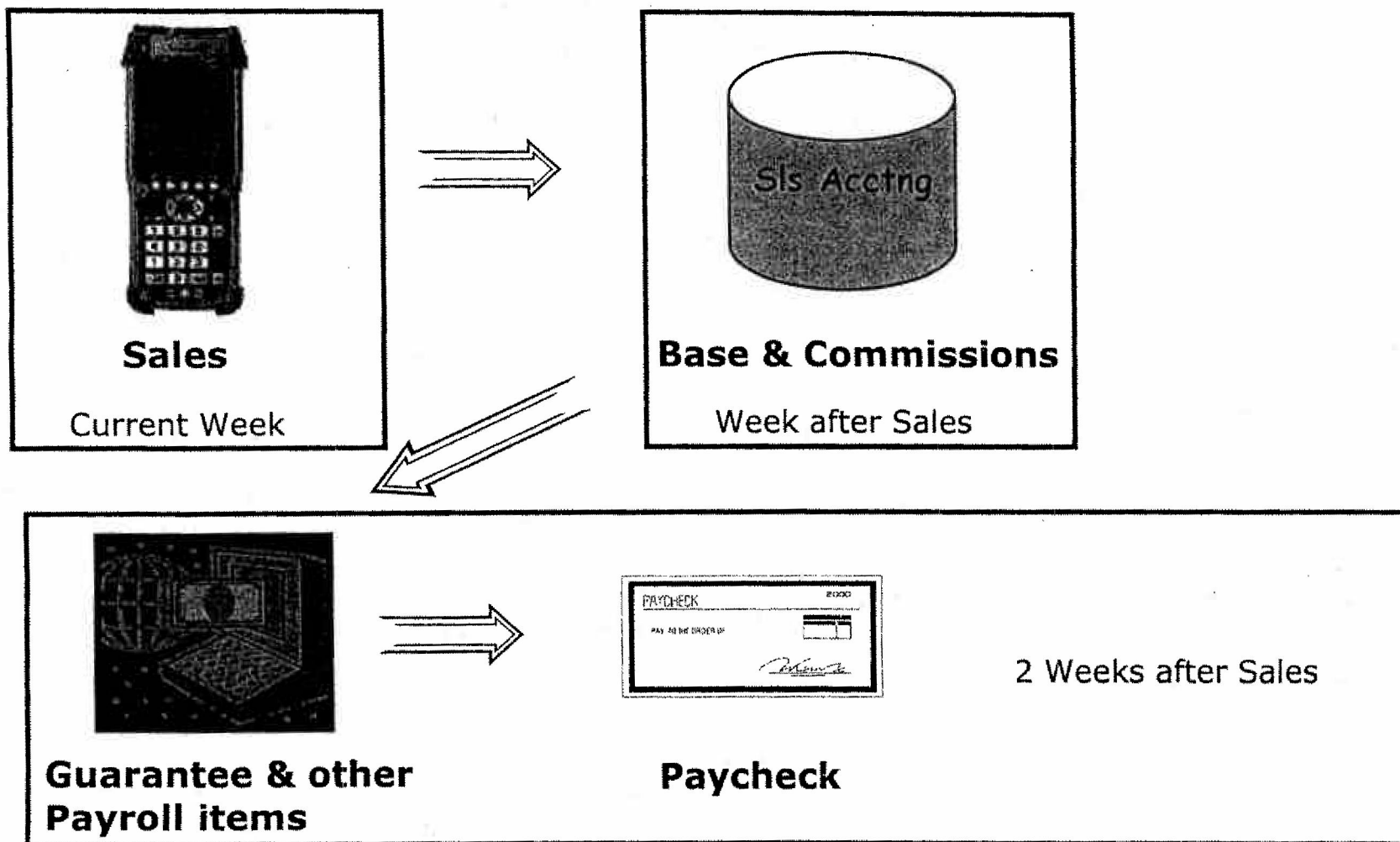
*add in current
guarantee*

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SALES-TO-PAYCHECK

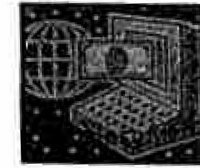
Earnings from sales are paid on a 2-week lag after the sales week.



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GUARANTEE & REVERSAL REG - Guarantee



Guarantee is an **advance** on total earnings. Guarantee is paid in the current week and reversed when BCOM is paid 2 weeks after the sales week.

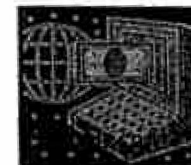
2x2	2x3	2x4
Sales Week	Sls Acctng Process	Payroll Process
		+ Base 2x2
		+ Com 2x2
+ Guar 2x2		- (Guar 2x2)
		+ Guar 2x4

If Base + Comm < Guar, guarantee is only recovered to the amount of the BCOM

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GUARANTEE & REVERSAL REG - Guarantee



Base/Commission is paid on a 2-week lag from the actual sales week in which it is earned

SALES TO PAYCHECK CYCLE			PERIOD 2			
SALES WEEK	2X1	2X2	2X3	2X4	3X1	3X2
GUARANTEE	2X1	2X2	2X3	2X4	3X1	3X2
BASE/COMMISSIONS			2X3	2X4	3X1	3X2
GUAR REVERSAL			2X3	2X4	3X1	3X2

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BCOM PROCESS FLOW

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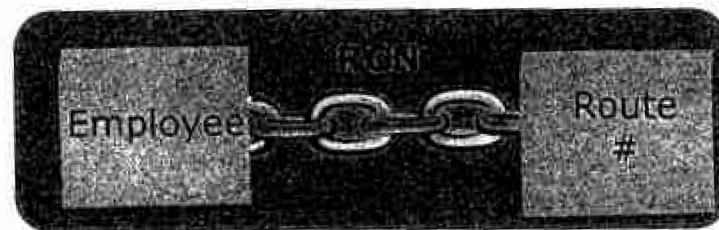


ROUTE ASSIGNMENT

Route Change Notice (RCN)



An **RCN** is submitted to notify Sales Accounting of a change in route assignment, either permanent or for an absence from the assigned route, and to indicate who will run the route during the absence.



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SALES WEEK

Sales are submitted via TCOM to Sales Accounting

SALES



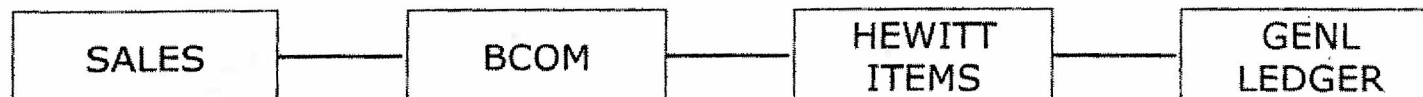
Route Specifics

Sales Week	2x2 (2/4 – 2/10, 2007)
Route #	48380
RSR	Lead

Sales

Daily Reports	\$12,867.10
Cross Docks	\$ 500.70
Total Sales	\$13,367.80

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SALES ACCOUNTING PROCESS

The Comp Rule is applied to calculate earnings

Comp Rule A0901

Base	\$275.00
Commission	3%
Guarantee	\$400.00



Earnings (Processed 2x3, Paid 2x4)

Total Sales	\$13,367.80
Total Commission (3%)	\$ 401.03
Base	\$ 275.00
Total Earnings	\$ 676.03
- Guar paid in 2x2 (REG)	(\$ 400.00)
Net Amount Due	\$ 276.03

MD CROSS DOCK	\$ 15.02
LL REGULAR COMM	\$ 261.01
TTL Commissions	\$ 276.03



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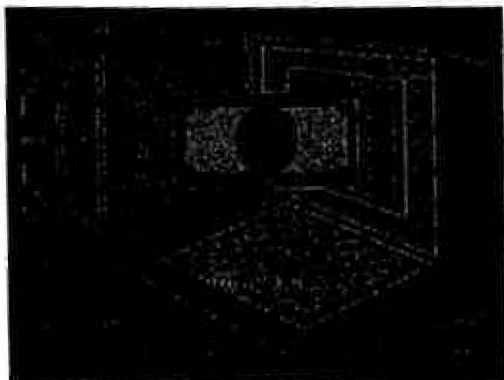




HEWITT PROCESS

Commissions from Sls Accounting are paid with new guarantee and other payroll items processed by Hewitt

**Commissions and
New Guarantee
Paid in 2x4**



Input To Payroll (from Sls Acctng)

LL (Comm Payable)	\$261.01
MD (Cross Dock Comm)	\$ 15.02
Total Comm Payable	\$276.03

Earnings (Hewitt)

*how reflected in
paych.*

LL-Reg Comm 2x2	\$261.01
MD-Cross Dock 2x2	\$ 15.02
REG-Reg Earnings 2x4 (Guar)	\$400.00

Paycheck

\$676.03 *



* Plus VROT and any other Payroll items

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